



**SUPREME COURT OF LOUISIANA  
OFFICE OF THE JUDICIAL ADMINISTRATOR  
400 ROYAL STREET, SUITE 1190  
NEW ORLEANS, LA 70130-8101**

**RFP LASC-2019-02**

**REQUEST FOR PROPOSALS FOR  
INTERNAL AUDITING SERVICES**

---

**I. PURPOSE**

The Supreme Court of Louisiana invites qualified firms to submit proposals to provide professional/technical financial and performance internal auditing services, requiring the practical application of audit procedures, general accounting and auditing principles, fiscal guidelines established by state law or court policy, and auditing, business, management and social science research methods. In addition, vendors must adhere to the International Standards for the Professional Practice of Certified Internal Auditors.

**II. BACKGROUND**

The Supreme Court of Louisiana (the "Court") is a state court of last resort with its principal offices located in the Parish of Orleans, State of Louisiana. The Court presently employs approximately 231 full-time employees. A large majority of Court employees are housed in the 400 Royal Street Courthouse or in other New Orleans locations, along with a small satellite office in Baton Rouge.

**III. SUBMISSION OF PROPOSALS**

Proposals must be received no later than **4:00 p.m. (CST) on Friday, March 29, 2019**. Any proposals received after this deadline will not be considered. Proposals may be submitted electronically via e-mail or secure file upload or may be submitted in paper format (with one original and three copies required). Proposals should be sent to the following address:

The Supreme Court of Louisiana  
Office of the Judicial Administrator  
400 Royal Street, Suite 1190  
New Orleans, Louisiana 70130-8101  
Attn: Caitlin Morgenstern

**Email:** [cmorgenstern@lasc.org](mailto:cmorgenstern@lasc.org)

All proposals submitted electronically must contain the subject “RFP LASC-2019-02 Proposals for Internal Auditing Services.”

All envelopes containing a paper proposal must bear the name of the entity or individual making the proposal, and must have the following clearly written or typed on the face of the envelope: “RFP LASC-2019-02 Proposals for Internal Auditing Services.”

All questions relative to this request for proposals (“RFP”) should be directed to Caitlin Morgenstern who may be reached via telephone at (504) 310-2550 or via e-mail at [cmorgenstern@lasc.org](mailto:cmorgenstern@lasc.org). All questions should be submitted by **4:00 p.m. (CST), on Friday, March 15, 2019**. The preferred method of receiving questions is via e-mail. Any oral explanations or instructions shall not be binding. The Court is under no obligation to respond to such inquiries, but may choose to do so. The Court, in its discretion, may choose to post some or all of the questions and answers on its website: [www.lasc.org](http://www.lasc.org) and/or provide them to known proposers. All communications regarding the RFP shall be directed to Ms. Morgenstern.

The Court specifically reserves the right to reject, in full or in part, all proposals submitted, and/or to cancel this RFP, when such action is in the Court’s best interests. Any contract which may be awarded shall be based upon the proposal which is most advantageous to the Court and its employees, costs and other factors considered. All contracts are subject to the availability of funds.

#### **IV. TIMETABLE FOR PROPOSALS**

<b>Issue date of RFP</b>	<b>Friday, March 1, 2019</b>
<b>Deadline for receipt of questions</b>	<b>Friday, March 15, 2019</b>
<b>Deadline for receipt of proposals</b>	<b>Friday, March 29, 2019</b>

**NOTE:** The Court reserves the right to amend and/or change this timetable as it deems necessary.

#### **V. SCOPE OF SERVICES**

The Court wishes to enter into an agreement with an independent accounting firm to perform internal auditing services. The winning firm would be responsible for assigning an experienced and dedicated team to provide professional/technical financial and performance auditing requiring the practical application of internal audit procedures, general accounting and

auditing principles, fiscal guidelines established by state law or court policy, and auditing, business, management and social science research methods. In addition, vendors must adhere to the International Standards for the Professional Practice of Certified Internal Auditors. Work involves the study and assessment of financial control risks and recommendation of appropriate corrective action as necessary. Services may include:

- Plan financial and performance audits, including objectives, data collection, period of audit, scope, sample sizes, tests, confirmations, cut-offs and other substantive audit procedures as necessary;
- Examine documents such as program goals and objectives and other documents related to program compliance and effectiveness, personnel records, payroll registers, payroll distribution journals, cash receipt and disbursement journals, inventory records, accounts receivable and payable registers, banking records and general ledgers for accuracy and comprehensiveness;
- Examine supporting documents such as case records, memoranda, time sheets, invoices, receipts, canceled checks and sales slips to ascertain validity of expenditures and to determine efficiency and dependability of record-keeping practices;
- Review applicable policies, plans, procedures, laws and regulations and perform tests for compliance with same;
- Verify the existence of assets and reviews the means of security over those assets;
- Appraise the economic and efficient use of resources by identifying areas for special inquiry into fiscal or programmatic practices which may indicate possible duplication of effort, needless delays in work flow, incomplete files and/or violation of policies, laws and rules; and
- Analyze findings to discern problems such as inefficiency, abuse, mismanagement and noncompliance relative to program impact, policies and procedures, human resources, funds, laws, regulations and/or accounting principles.

## **VI. CONTENTS OF PROPOSAL**

Your proposal should address each of the areas outlined below and provide the information requested. Your response should include the following:

### **A. Letter of Introduction**

A signed letter of Introduction, on company letterhead, introducing the firm and summarizing the firm's qualifications. It should clearly state the firm's understanding of the requirements under this RFP and highlight any unique qualifications.

### **B. Table of Contents**

Include a Table of Contents displaying the organization of the proposal being submitted.

### **C. Approach to Scope of Services**

The proposal must set forth a comprehensive description of the approach to providing the Services required in Section V “Scope of Services” and should clearly demonstrate an understanding of the Court’s requirements.

### **D. Qualifications**

The information regarding Qualifications should include, but is not limited to the following:

#### **1. Proposer’s Experience**

The proposal must set forth a description of the proposer's experience with regard to the essential functions outlined in Section V, Scope of Services.

Qualifications should include:

- Proposer must be a firm of Certified Public Accountants (“CPA”)
- The Lead Partner who might be assigned to this engagement must be a licensed CPA
- Proposer must be licensed to conduct business in the State of Louisiana
- Proposer must be a firm with at least 10 years of experience providing internal audit services.
- Proposer must be approved by the Louisiana Legislative Auditor to perform audits for government agencies.

In setting forth its qualifications, each individual or firm submitting a proposal shall:

- Provide evidence of the firm’s credentials and qualifications in the area of internal auditing
- Describe the firm’s experience and expertise focusing on internal controls.
- State the name(s) of the officer(s) and associate(s) in the firm.
- State the names and credentials of all partners, associates, and accountants that might be assigned to this engagement and provide their resumes.
- Identify the nature of any potential conflict of interest the individual or firm might have in providing these services to the Court.

## **2. Proposer's References**

Provide reference information and brief project descriptions for at least three (3) current clients. Reference projects should have been completed within the last four (4) years and similar in nature to those described in this RFP. Please include the following information

- Name of client
- Name and title of client's primary contact.
- Telephone number, fax number, e-mail address, and mailing address of the client's primary contact.
- A brief description of the types of services provided, the locations where the services were provided, and the dates of service.

## **E. Cost**

State the rates at which the services of all partners, managers, senior accountants, staff accountants, or other personnel that would be provided to the Court. In addition, state which partners and/or staff are expected to perform the services. Please include:

1. For each partner, manager, or staff whose resume is provided, the hourly rate you are quoting.
2. For each item in the Services required in Section V "Scope of Services" include the estimated number of hours for each employee type.
3. Each proposal will clearly state the basis on which special audit or management services will be billed.
4. Each proposal will clearly state out of pocket costs, including, but not limited to postage, travel, report production, etc.
5. Provide a proposed schedule of total fees proposed for the completion of the Services required in Section V "Scope of Services" and a listing of estimated other direct costs.

## **VII. EVALUATION CRITERIA AND SELECTION**

Proposals will be screened to ensure responsiveness to the requirements of the RFP by a Selection Committee. The Court may reject any proposal as non-responsive that does not provide evidence of the required minimum experience and qualifications or include the documents requested herein and referenced in Section VI. Contents of the Proposal. The Court reserves the right to request additional information and clarifications during the evaluation and selection process from any or all Proposers regarding their proposals. The Court may request an

interview/presentation with any, some, or all of proposers prior to selection. The Court will evaluate all **responsive** proposals on the basis of the following criteria:

1. **Approach to Scope of Services (25 points)** – The degree, completeness and suitability of the proposer’s approach to scope of services meets or exceed the requirements in this RFP.
2. **Qualifications and Experience (30 points)** – The proposer’s experience and references to provide evidence of its depth and breadth of experience in providing internal auditing services to entities similar in scope and size to the Court and evidence of successful past performance with other project(s) of similar scope.
3. **Cost (20 points)** – This portion of the proposal will be evaluated based on reasonableness of the proposed costs and competitiveness of the amount compared with other proposals.

#### **VIII. TERM OF INITIAL AGREEMENT**

If a contract is to be awarded, it will be for a one-year period. The Court reserves the right to extend the initial contract for such mutually beneficial additional term(s) as may be negotiated.

#### **IX. PUBLIC NATURE OF PROPOSAL AND PROSPECTIVE CONTRACT**

All proposals submitted in response to this request for proposals, and any contract which might ultimately be agreed upon, will be open to public inspection by any interested person, firm or corporation. Trade secrets or other proprietary information submitted by a proposer as part of its RFP may not be subject to public disclosure, provided the proposer specifies the relevant law supporting its request for confidentiality. However, the proposer must invoke the protections of this section prior to or upon submission of its proposal, must identify the specific data or other materials to be protected, and must state the reasons why protection is necessary. Any aspect of the proposal which addresses the cost of providing the requested services will not be considered confidential under any circumstance. Any proposal marked as confidential or proprietary in its entirety may be rejected without further consideration or recourse.

**It should be noted and understood that all proposals, contracts and other documents presented in connection with this RFP become the property of the Court.**

#### **X. COURT DISCRETION**

The Court specifically reserves the right to reject, in full or in part, all proposals submitted, and/or to cancel this request for proposals, when such action is in the Court’s best interests. In addition, the Court specifically reserves the right to waive any of the technical requirements of the proposal, when such action is in the Court’s best interests.

Any contract which may be awarded shall be based upon the proposal which is most advantageous to the Court and its employees, costs and other factors considered. All contracts are subject to the availability of funds.

#### **XI. CHANGES, ADDENDA, WITHDRAWALS**

The Court reserves the right to change the calendar of events or issue addenda to the RFP at any time. The Court also reserves the right to cancel or reissue the RFP.

If the proposer needs to submit changes or addenda, such shall be submitted in writing, signed by an authorized representative of the proposer, and cross-referenced clearly to the relevant proposal section. **All such changes must be received prior to the deadline for proposal submission.**

#### **XII. COST OF PREPARING PROPOSALS**

The Court is not liable for any costs incurred by proposers prior to issuance of or entering into a contract. Costs associated with developing the proposal, preparing the proposal, and any other expenses incurred by the proposer in responding to the RFP are entirely the responsibility of the proposer, and shall not be reimbursed in any manner by the Court.

#### **XIII. AUDIT OF RECORDS**

The State Legislative Auditor or other auditors so designated by the Court shall have the option to audit all accounts directly pertaining to the resulting contract for a period of three (3) years after project acceptance or as required by applicable State or Federal law. Records shall be made available during normal working hours for this purpose.

#### **XIV. RECORDS RETENTION**

The successful proposer shall maintain all records relating to any contract which is agreed upon for a period of at least three (3) years after acceptance by the Court.

#### **XVI. TERMINATION DUE TO UNAVAILABILITY OF FUNDS**

Payment and performance obligations under the resulting contract shall be subject to the availability and appropriation of funds therefor or grants received. When funds are not appropriated or otherwise made available to support continuation of performance, the contract shall be canceled.